

Article - Tax - General

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§11–211.

- (a) The sales and use tax does not apply to:
 - (1) a sale, to or by a physician or hospital, of drugs or medical supplies;
 - (2) a sale of medicine;
 - (3) a sale of disposable medical supplies; or
 - (4) a sale of a patient's medical records to the patient or the patient's representative.
- (b) The sales and use tax does not apply to a sale of:
 - (1) a hemodialysis drug or device, by a licensed pharmacist or by a person who holds a permit under § 12-603 of the Health Occupations Article, directly to a hemodialysis patient requiring regular home treatment;
 - (2) tangible personal property that is manufactured or adapted specifically to compensate for blindness, including braille slates and paper, items with braille markings, preset insulin syringes, and raised line drawing kits;
 - (3) a decoder for captioned television programs for use by a hearing-impaired individual;
 - (4) a telecommunications device that is adapted specifically for hearing-impaired individuals and is:
 - (i) a device that changes digital codes into tones for transmission through telephone lines;
 - (ii) a flashing signal device; or
 - (iii) a telebraille machine;
 - (5) an artificial eye, hearing device, or limb;
 - (6) a colostomy or ileostomy appliance;

- (7) corrective eyeglasses;
- (8) an orthopedic or surgical appliance prescribed by a physician and designed to be worn on the person of the user;
- (9) a battery for an artificial hearing device or larynx, transcutaneous nerve stimulator, or electrically powered wheelchair;
- (10) a replacement cord for an artificial hearing device;
- (11) crutches;
- (12) a wheelchair;
- (13) a hospital bed;
- (14) an oxygen tent;
- (15) any other sickroom equipment that the Comptroller defines by regulations or medical equipment that:
 - (i) can withstand repeated use;
 - (ii) is used exclusively to serve a medical purpose;
 - (iii) is not useful to a person in the absence of illness or injury;
 - (iv) is for use in the home or on the individual's person;
- (16) tangible personal property for installation in a motor vehicle:
 - (i) to provide access to the motor vehicle by an individual with a disability; or
 - (ii) to permit an individual with a disability to operate the motor vehicle;
- (17) a wig or hairpiece needed as a result of documented medical or surgical treatment;

(18) nicotine patches, nicotine gum, or any other product intended for use as an aid in tobacco use cessation and approved by the United States Food and Drug Administration for that purpose; or

(19) tangible personal property that is manufactured for the purpose of initiating, supporting, or sustaining breast-feeding, including breast pumps, breast pump kits, nipple enhancers, breast shields, breast shells, supplemental nursing systems, softcup feeders, feeding tubes, breast milk storage bags, periodontal syringes, finger feeders, haberman feeders, and purified lanolin.

(c) The sales and use tax does not apply to a sale of:

(1) baby oil or baby powder; or

(2) sanitary pads, tampons, menstrual sponges, menstrual cups, or other similar feminine hygiene products.

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